### 2013 DRAFTING REQUEST

Assen	nbly Am	endment (AA-A	AB40)				
Receiv	red: 6/	5/2013		I	Received By:	pgrant	
Wante	d: As	s time permits		,	Same as LRB:		
For:	L	egislative Fiscal Bu	ıreau 6-8314	]	By/Representing:	Kava	
May C	ontact:			]	Drafter:	pgrant	
Subjec	et: <b>E</b> o	ducation - school f	inance		Addl. Drafters:		
				)	Extra Copies:	TKK FFK	
Reque	t via email ster's emai n copy (CC	l: Legis	lative Fiscal I	Bureau			
	_						
LFB:	Kava -						
<b>Topic</b> Increa		l revenue limt amo	unt and create	e \$75 per pu	pil categorical aid		
Instru	ictions:						
See at	tached						
Drafti	ing Histor	y:					
Vers.	<u>Drafted</u>	Reviewed	Typed	Proofed	Submitted	<u>Jacketed</u>	Required
/?	pgrant 6/6/2013	kfollett 6/6/2013	jmurphy 6/6/2013				
/1	pgrant 6/7/2013	kfollett 6/7/2013	phenry 6/7/2013		mbarman 6/6/2013	•	
/2				. ·	lparisi 6/7/2013		

FE Sent For:

<**END>** 

### 2013 DRAFTING REQUEST

Asser	nbly Amen	dment (AA-A	AB40)				
Receiv	red: 6/5/2	013			Received By:	pgrant	
Wante	d: As ti	me permits			Same as LRB:		
For:	Legi	slative Fiscal B	ureau 6-8314		By/Representing:	Kava	
May C	ontact:				Drafter:	pgrant	
Subjec	t: <b>Edu</b> e	cation - school	finance		Addl. Drafters:		
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LFB:	Kava -						
Topic	<b>;</b>						
Increas	se per pupil re	evenue limt amo	ount and create	e \$75 per pu	pil categorical aid		
Instru	ctions:						
See att	ached						
Drafti	ng History:						
Vers.	Drafted	Reviewed	<u>Typed</u>	<u>Proofed</u>	Submitted	<u>Jacketed</u>	Required
/?	pgrant 6/6/2013	kfollett 6/6/2013	jmurphy 6/6/2013		-		
/1		6/9			mbarman 6/6/2013		
FE Sei	nt For:	- ( /				•	

### 2013 DRAFTING REQUEST

Assembly Amendment (AA-AB40)

Receiv	ed:	6/5/2013				Received By:	pgrant	
Wanted: As time permits				Same as LRB:				
For:		Legislati	ve Fiscal Bu	reau 6-8314		By/Representing:	Kava	
May C	ontact:					Drafter:	pgrant	
Subjec	t:	Educatio	on - school fi	nance		Addl. Drafters:		
						Extra Copies:	TKK FFK	
Reques	t via em ster's em	ail:	YES Legisla	ative Fiscal B	ureau			
Pre To				*****	***************************************			
LFB:	Kava	-						
Topic:								Approximation of the control of the
Increas	se per pu	ipil reven	ue limt amou	and create	\$75 per pu	pil categorical aid		
Instru	ctions:	•						
See att	ached							
Drafti	ng Hist	ory:	N.				AMAN AMAN AMAN AMAN AMAN AMAN AMAN AMAN	
Vers.	Drafted	<u>1</u>	Reviewed	<u>Typed</u>	Proofed	Submitted	<u>Jacketed</u>	Required
/?	pgrant		1154	Tu/o	Jus K	<u>2</u> S		
FE Ser	nt For:							

<**END>** 

#### PUBLIC INSTRUCTION

## Omnibus Motion [LFB Papers #505 through #524]

Motion:

Move to adopt the following items:

1. State Support for K-12 Education and General School Aids Funding Level (Paper #505). Increase the per pupil adjustment under revenue limits by \$75 in 2013-14 and by another \$75 in 2014-15, which would increase school district revenue limit authority by an estimated \$34,000,000 in 2013-14 and \$96,000,000 in 2014-15. Provide an additional \$5,000,000 GPR in 2013-14 and \$36,000,000 GPR in 2014-15 in general school aids. Provide \$63,487,500 GPR in 2013-14 and \$126,975,000 GPR in 2014-15 to fund a \$75 per pupil categorical aid in 2013-14, with an additional \$75 in 2014-15. Create a GPR sum sufficient appropriation to make these payments, and provide that the current three-year rolling average pupil count under revenue limits would be used to calculate this per pupil aid to school districts. Specify that this per pupil aid would be paid on the fourth Monday in March.

[Under Item 1, there would be a \$75/\$75 per pupil adjustment under revenue limits, and an additional state funded \$75/\$75 per pupil categorical aid that would be outside of revenue limits.]

- 2. Lottery and Gaming Credit Reestimate. Increase the lottery and gaming credit by an estimated \$8,639,400 SEG in 2013-14 and \$114,000 in 2014-15 attributable to higher ticket sales in 2012-13 and adjustments previously approved by the Committee to administrative funding.
- 3. General Aid Calculation for Consolidated School Districts (Paper #506). Adopt Alternative #A1, which approve the Governor's recommendation, as modified, to specify that: (a) the equalization aid formula factors for a consolidated district be increased by 10% in the sixth year after consolidation and by 5% in the seventh year after consolidation; and (b) that the special adjustment aid guarantee for a consolidated district in the sixth year after consolidation be set at an amount equal to 66% of the special adjustment aid received in the fifth year after consolidation as a result of the hold harmless provision related to the separate districts' aid payments, and that, in the seventh year after consolidation, the guarantee be set at 33% of that aid amount.
- 4. Revenue Limit Adjustment for Uncounted Open Enrollment Pupils (Paper #507). Adopt Alternative #1 to specify that the revenue limit adjustment for uncounted open enrollment pupils be nonrecurring, including adjustments received by school districts in 2012-13.
- 5. School Performance Incentive Grants (Paper #510). Adopt Alternatives A4, B4, and C4 to delete the Governor's recommendation. Delete \$64,000,000 GPR in 2014-15.

Motion #538

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4	V	L	2

Date (time) needed

PG: 55:

# LFB BUDGET AMENDMENT [ONLY FOR LFB]

See form AMENDMENTS — COMPONENTS & ITEMS.

## LFB AMENDMENT TO 2012 ASSEMBLY BILL 40

>>FOR JT. FIN. SUB. — NOT FOR INTRODUCTION<<

At 1	the locations indicated, an	nend the bil	ll as follo	ws:			
#.	Page 3.4.4, line .2.1.:	delete	that	line	GUR	substitute:	
#.	Page, line:						
#.	Page; line:						
#.	Page , line :					·	
#.	Page , line :						7
	3 . ,		,				
#.	Page , line :						
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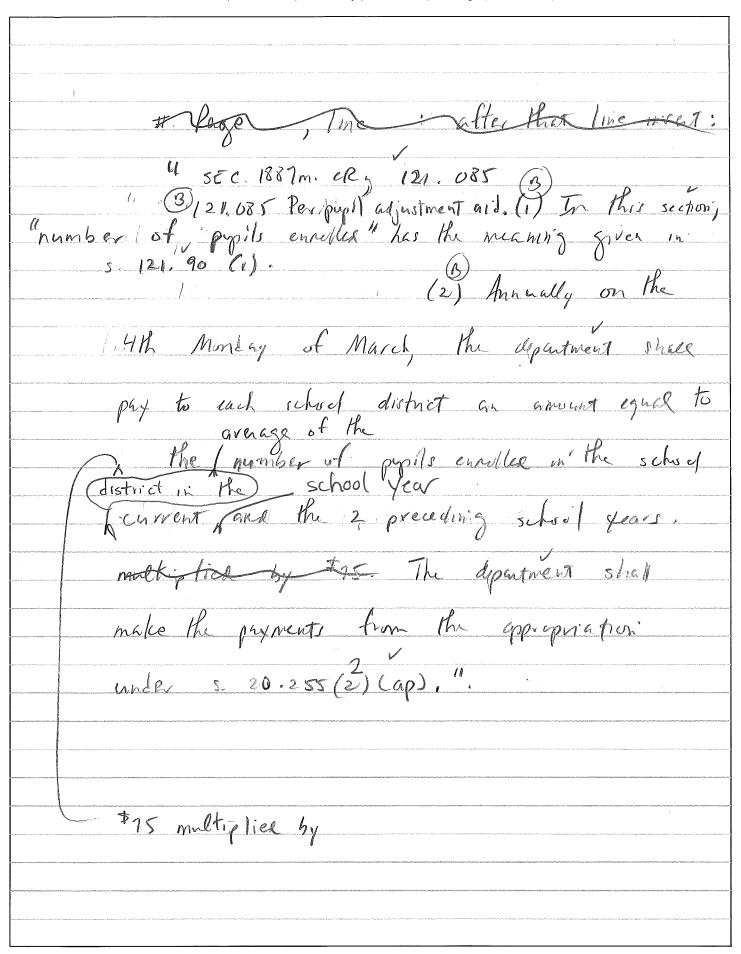
Section (20.255 (2) (ap) of the statutes is amended to read:

20.255 (2) (ap) Per pupil adjustment aid. The amounts in the schedule for payments under 2011 Wisconsin Act 32, section 9137 (3r). No moneys may be encumbered from this appropriation after June 30, 2013.

History: 1971 c. 42, 56, 125; 1971 c. 152 s. 38; 1971 c. 154 s. 80; 1971 c. 211 ss. 24, 126; 1971 c. 215; 1973 c. 89 s. 20 (2); 1973 c. 90, 190, 243, 300, 307, 333, 336; 1975 c. 39 ss. 97 to 109, 732 (1); 1975 c. 105, 220, 224, 395; 1977 c. 26 s. 75; 1977 c. 29; 1977 c. 83 s. 26; 1977 c. 418 ss. 88m to 90, 929 (55); 1979 c. 34 ss. 164 to 191, 2102 (43) (a); 1979 c. 221 ss. 96e to 97w, 2200 (43); 1979 c. 331; 1979 c. 346 ss. 9, 15; 1981 c. 20, 86, 169; 1981 c. 314 s. 146; 1983 a. 22 s. 6; 1983 a. 27 ss. 158 to 212, 2200 (42), 2202 (42); 1983 a. 192; 1983 a. 333 s. 6; 1983 a. 370; 1985 a. 29, 56, 75, 120; 1987 a. 27, 339, 399; 1989 a. 31, 56, 114, 122, 269, 299, 309, 336, 359; 1991 a. 32, 39, 196, 269; 1993 a. 16, 168, 367, 377, 437, 454, 458, 490, 491; 1995 a. 27 ss. 563, 567 to 599, 622, 623, 9145 (1); 1995 a. 49, 227; 1997 a. 27, 113, 164, 237, 252; 1999 a. 9, 185; 2001 a. 16, 57, 105, 109; 2003 a. 33; 2005 a. 25, 43; 2007 a. 20; 2009 a. 11, 28, 58, 329; 2011 a. 32, 76, 157, 158, 166; s. 13.92 (1) (bm) 2.

# Page 857, line 3: after that live insert.

sum sufficient



#. Page 859 line 12: after that line misent: Section 1. 121.905 (3) (c) 5. of the statutes is amended to read: 2014 415 121.905 (3) (c) 5. For the limit for the 2013–14 school year and any school year thereaf make no adjustment to the result under par. (b). History: 1995 a. 27; 1997 a. 27, 113, 164, 286; 1999 a. 9, 32; 2001 a. 16; 2003 a. 33; 2005 a. 25, 219; 2007 a. 20; 2009 a. 28; 2011 a. 32. -, all \$75 18935d. #(. CR', 121,905 (3) (c) 6. 121.905 (3)(c) 6. For the limit for the 2015-16 school year cost any school year thereafter, make no adjustment to the result under par. (b). Section #. 121.91 (2m) (i) of the statutes is amended to read:

e (hm) \*\* the 2014-15

121.91 (2m) (i) Except as provided in subs. (3), (4), and (8), no school district may increase its revenues for the 2013–14 school year or for for school year/thereafter to an amount that exceeds the amount calculated as follows:

- 1. Divide the sum of the amount of state aid received in the previous school year and property taxes levied for the previous school year, excluding property taxes levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4) (c), by the average of the number of pupils enrolled in the 3 previous school years.
- 3. Multiply the result under subd. the by the average of the number of pupils enrolled in the school years.

History: 1993 a. 16; 1995 a. 27 ss. 4108m to 4114, 9145 (1); 1997 a. 27, 113, 164, 237, 286; 1999 a. 9, 17, 19, 32, 182; 2001 a. 16; 2005 a. 25, 219; 2007 a. 1, 20; 2009 a. 28; 2011 a. 32, 75, 114.

> 2. Add \$75 to the verner under subd. 1.

Section #. 121.91 (2m) (i) (intro.) of the statutes is amended to read:

121.91 (2m) (i) (intro.) Except as provided in subs. (3), (4), and (8), no school district may increase its revenues for the 2013–14 school year or for any school year thereafter to an amount that exceeds the amount calculated as follows:

History: 1993 a. 16; 1995 a. 27 ss. 4108m to 4114, 9145 (1); 1997 a. 27, 113, 164, 237, 286; 1999 a. 9, 17, 19, 32, 182; 2001 a. 16; 2005 a. 25, 219; 2007 a. 1, 20; 2009 a. 28; 2011 a. 32, 75, 114.

Section (121.91 (2m) (r) 1. (intro.) of the statutes is amended to read:

121.91 (2m) (r) 1. (intro.) Notwithstanding pars. (c) to (n), if a school district is created under s. 117.105, its revenue limit under this section for the school year beginning with the effective date of the reorganization shall be determined as follows except as provided under subs. (3) and (4):

History: 1993 a. 16; 1995 a. 27 ss. 4108m to 4114, 9145 (1); 1997 a. 27, 113, 164, 237, 286; 1999 a. 9, 17, 19, 32, 182; 2001 a. 16; 2005 a. 25, 219; 2007 a. 1, 20; 2009 a. 28; 2011 a. 32, 75, 114.

Section #. 121.91 (2m) (r) 1. b. of the statutes is amended to read:

and zord year

121.91 (2m) (r) 1. b. Add an amount equal to the amount of revenue increase per pupil allowed under this subsection for the previous school year multiplied by the sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal to the result under subd. 1. a., except that in calculating the limit for the 2011–12 school year, multiply the result under subd. 1. a. by 0.945; in calculating the limit for the 2012–13 school year add \$50 to the result under subd. 1. a., and in calculating the limit for the 2013–14 school year and any school year thereafter, make no adjustment to the result under subd. 1. a.

History: 1993 a. 16; 1995 a. 27 ss. 4108m to 4114, 9145 (1); 1997 a. 27, 113, 164, 237, 286; 1999 a. 9, 17, 19, 32, 182; 2001 a. 16; 2005 a. 25, 219; 2007 a. 1, 20; 2009 a. 28; 2011 a. 32, 75, 114.

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Section #. 121.91 (2m) (s) 1. (intro.) of the statutes is amended to read:

121.91 (2m) (s) 1. (intro.) Notwithstanding pars. (e) to (h) if territory is detached from a school district to create a new school district under s. 117.105, the revenue limit under this section of the school district from which territory is detached for the school year beginning with the effective date of the reorganization shall be determined as follows except as provided in subs. (3) and (4):

History: 1993 a. 16; 1995 a. 27 ss. 4108m to 4114, 9145 (1); 1997 a. 27, 113, 164, 237, 286; 1999 a. 9, 17, 19, 32, 182; 2001 a. 16; 2005 a. 25, 219; 2007 a. 1, 20; 2009 a. 28; 2011 a. 32, 75, 114.

Section  $\not\in$  121.91 (2m) (s) 1. b. of the statutes is amended to read:

2013-14

121.91 (2m) (s) 1. b. Add an amount equal to the amount of revenue increase per pupil allowed under this subsection for the previous school year multiplied by the sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal to the result under subd. 1. a., except that in calculating the limit for the 2011–12 school year, multiply the result under subd. 1. a. by 0.945, in calculating the limit for the 2012–13 school year, add \$50 to the result under subd. 1. a., and in calculating the limit for the 2013–14 school year and any school year thereafter, make no adjustment to the result under subd. 1. a.

History: 1993 a. 16; 1995 a. 27 ss. 4108m to 4114, 9145 (1); 1997 a. 27, 113, 164, 237, 286; 1999 a. 9, 17, 19, 32, 182; 2001 a. 16; 2005 a. 25, 219; 2007 a. 1, 20; 2009 a. 28; 2011 a. 32, 75, 114.

Section (1893). Section (1893). Section (1893). Section (1893). Section (1893).

(intru)

121.91 (2m) (t) 1. If 2 or more school districts are consolidated under s. 117.08 or 117.09, except as follows, in the 2011–12 school year, the consolidated school district's revenue limit shall be determined as provided under par. (g), in the 2012-13 school year, the consolidated school district's revenue limit shall be determined as provided under par. (17), and in the 2013-14 (2015-16) school year and in each school year thereafter, the consolidated school district's revenue limit shall be determined as provided under par. (i):

- a. For the school year beginning with the effective date of the consolidation, the state aid received in the previous school year by the consolidated school district is the sum of the state aid amounts received in the previous school year by all of the affected school districts.
- b. For the school year beginning with the effective date of the consolidation, the property taxes levied for the previous school year for the consolidated school district is the sum of the property taxes levied for the previous school year-by all of the affected school districts.
- c. For the school year beginning with the effective date of the consolidation and the 2 succeeding school years, the number of pupils enrolled in the consolidated school district in any school year previous to the effective date of the consolidation is the sum of the number of pupils enrolled in all of the affected school districts in that school year.

History: 1993 a. 16; 1995 a. 27 ss. 4108m to 4114, 9145 (1); 1997 a. 27, 113, 164, 237, 286; 1999 a. 9, 17, 19, 32, 182; 2001 a. 16; 2005 a. 25, 219; 2007 a. 1, 20; 2009 a. 28; 2011 a. 32, 75, 114.

# Page 1076, line 12: delate that lined.

(End)



#### State of Misconsin 2013 - 2014 LEGISLATURE



LFB:.....Kava – Increase per pupil revenue limt amount and create \$75 per pupil categorical aid

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

ASSEMBLY AMENDMENT,

TO ASSEMBLY BILL 40



At the locations indicated, amend the bill as follows:

1. Page 344, line 21: delete that line and substitute: after that line insert:

"SECTION 237m. 20.255 (2) (ap) of the statutes is amended to read:

20.255 (2) (ap) Per pupil adjustment aid. The amounts in the schedule A sum sufficient for payments under 2011 Wisconsin Act 32, section 9137 (3r). No moneys may be encumbered from this appropriation after June 30, 2013 s. 121.085.".

2. Page 85), line 3 after that line insert:

(3) "SECTION 1886 m. 121.085 (of the statutes is created to read:

(4) "SECTION 1886 m. 121.085 (of the statutes is created to read:

(5) "SECTION 1886 m. 121.085 (of the statutes is created to read:

(6) "All Includes 40 percent of the sum o

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	multiplied by 375 in the 2013-14 school from
	and by \$150 in each school gean thereafter
1	(2) Annually on the 4th Monday of March, the department shall pay to each
2	school district an amount equal to \$75 multiplied by the average of the number of
$\begin{pmatrix} 2 \\ 3 \end{pmatrix}$	pupils enrolled in the school district in the current school year and the 2 preceding
(4) (5)	school years. The department shall make the payments from the appropriation
<u>5</u> )	under s. 20.255 (2) (ap).".
6	3. Page 859, line 12: after that line insert:
7	"Section 1893sb. 121.905 (3) (c) 5. of the statutes is amended to read:
8	121.905 (3) (c) 5. For the limit for the 2013–14 school year and any the $2014-15$
9	school year thereafter, make no adjustment, add \$75 to the result under par. (b).
10	<b>SECTION 1893sd.</b> 121.905 (3) (c) 6. of the statutes is created to read:
11	121.905 (3) (c) 6. For the limit for the 2015–16 school year or any school year
12	thereafter, make no adjustment to the result under par. (b).
13	SECTION 1893sf. 121.91 (2m) (hm) of the statutes is created to read:
14	121.91 (2m) (hm) Except as provided in subs. (3), (4), and (8), no school district
15	may increase its revenues for the 2013–14 school year or for the 2014–15 school year
16	to an amount that exceeds the amount calculated as follows:
17	1. Divide the sum of the amount of state aid received in the previous school year
18	and property taxes levied for the previous school year, excluding property taxes
19	levied for the purpose of s. $120.13$ (19) and excluding funds described under sub. (4)
20	(c), by the average of the number of pupils enrolled in the 3 previous school years.
21	2. Add \$75 to the result under subd. 1.
22	3. Multiply the result under subd. 2. by the average of the number of pupils
23	enrolled in the current school year and the 2 preceding school years.

SECTION 1893sh. 121.91 (2m) (i) (intro.) of the statutes is amended to read:

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1 121.91 (2m) (i) (intro.) Except as provided in subs. (3), (4), and (8), no school 2 district may increase its revenues for the 2013-14 2015-16 school year or for any 3 school year thereafter to an amount that exceeds the amount calculated as follows: 4 **SECTION 1893sj.** 121.91 (2m) (r) 1. (intro.) of the statutes is amended to read: 5 121.91 (2m) (r) 1. (intro.) Notwithstanding pars. (c) to (h) (i), if a school district is created under s. 117.105, its revenue limit under this section for the school year 6 7 beginning with the effective date of the reorganization shall be determined as follows 8 except as provided under subs. (3) and (4): 9 **SECTION 1893sL.** 121.91 (2m) (r) 1. b. of the statutes is amended to read: 10 121.91 (2m) (r) 1. b. Add an amount equal to the amount of revenue increase per pupil allowed under this subsection for the previous school year multiplied by the 11 12 sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal 13 to the result under subd. 1. a., except that in calculating the limit for the 2011-12 14 school year, multiply the result under subd. 1. a. by 0.945, in calculating the limit for 15 the 2012-13 2013-14 school year and the 2014-15 school year, add \$50 \$75 to the 16 result under subd. 1. a., and in calculating the limit for the 2013–14 2015–16 school 17 year and any school year thereafter, make no adjustment to the result under subd. 18 1. a. **SECTION 1893sn.** 121.91 (2m) (s) 1. (intro.) of the statutes is amended to read: 19 20 121.91 (2m) (s) 1. (intro.) Notwithstanding pars. (e) to (h) (i), if territory is 21 detached from a school district to create a new school district under s. 117.105, the 22 revenue limit under this section of the school district from which territory is detached 23 for the school year beginning with the effective date of the reorganization shall be 24 determined as follows except as provided in subs. (3) and (4):

SECTION 1893sp. 121.91 (2m) (s) 1. b. of the statutes is amended to read:

121.91 (2m) (s) 1. b. Add an amount equal to the amount of revenue increase per pupil allowed under this subsection for the previous school year multiplied by the sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal to the result under subd. 1. a., except that in calculating the limit for the 2011–12 school year, multiply the result under subd. 1. a. by 0.945, in calculating the limit for the 2012–13 2013–14 school year and the 2014–15 school year, add \$50 \$75 to the result under subd. 1. a., and in calculating the limit for the 2013–14 2015–16 school year and any school year thereafter, make no adjustment to the result under subd. 1. a.

SECTION 1893st. 121.91 (2m) (t) 1. (intro.) of the statutes is amended to read: 121.91 (2m) (t) 1. (intro.) If 2 or more school districts are consolidated under s. 117.08 or 117.09, except as follows, in the 2011–12 school year, the consolidated school district's revenue limit shall be determined as provided under par. (g), in the 2012–13 2013–14 school year and the 2014–15 school year, the consolidated school district's revenue limit shall be determined as provided under par. (h) (hm), and in the 2013–14 2015–16 school year and in each school year thereafter, the consolidated school district's revenue limit shall be determined as provided under par. (i):".

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**4.** Page 1076, line 12: delete lines 12 and 13.

(END)

#### STATE OF WISCONSIN – LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

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# State of Misconsin 2013 - 2014 LEGISLATURE



LFB:.....Kava – Increase per pupil revenue limt amount and create \$75 per pupil categorical aid

### FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION ASSEMBLY AMENDMENT, **TO ASSEMBLY BILL 40**

1	At the locations indicated, amend the bill as follows:
2	1. Page 344, line 21: after that line insert:
3	"Section 237m. 20.255 (2) (aq) of the statutes is created to read:
4	20.255 (2) (aq) Per pupil aid. A sum sufficient for per pupil aid under s.
5	115.437.".
6	2. Page 807, line 5: after that line insert:
7	"Section 1751m. 115.437 of the statutes is created to read:
8	115.437 Per pupil aid. (1) In this section, "number of pupils enrolled" has
9	the meaning given in s. 121.90 (1) (intro.) and includes 40 percent of the summer
10	enrollment.

1	(2) Annually on the 4th Monday of March, the department shall pay to each
2	school district an amount equal to the average of the number of pupils enrolled in the
3	school district in the current and 2 preceding school years multiplied by \$75 in the
4	2013-14 school year and by \$150 in each school year thereafter. The department
5	shall make the payments from the appropriation under s. $20.255$ (2) (aq).".
6	3. Page 859, line 12: after that line insert:
7	"Section 1893sb. 121.905 (3) (c) 5. of the statutes is amended to read:
8	$121.905$ (3) (c) 5. For the limit for the $2013-14$ school year and $\frac{1}{2}$
9	school year thereafter, make no adjustment, add \$75 to the result under par. (b).
10	<b>Section 1893sd.</b> 121.905 (3) (c) 6. of the statutes is created to read:
11	121.905 (3) (c) 6. For the limit for the 2015–16 school year or any school year
12	thereafter, make no adjustment to the result under par. (b).
13	SECTION 1893sf. 121.91 (2m) (hm) of the statutes is created to read:
14	121.91 (2m) (hm) Except as provided in subs. (3), (4), and (8), no school district
15	may increase its revenues for the 2013–14 school year or for the 2014–15 school year
16	to an amount that exceeds the amount calculated as follows:
17	1. Divide the sum of the amount of state aid received in the previous school year
18	and property taxes levied for the previous school year, excluding property taxes
19	levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)
20	(c), by the average of the number of pupils enrolled in the 3 previous school years.

2. Add \$75 to the result under subd. 1.

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3. Multiply the result under subd. 2. by the average of the number of pupils enrolled in the current school year and the 2 preceding school years.

SECTION 1893sh. 121.91 (2m) (i) (intro.) of the statutes is amended to read:

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121.91 (2m) (i) (intro.) Except as provided in subs. (3), (4), and (8), no school district may increase its revenues for the 2013-14 2015-16 school year or for any school year thereafter to an amount that exceeds the amount calculated as follows: Section 1893sj. 121.91 (2m) (r) 1. (intro.) of the statutes is amended to read: 121.91 (2m) (r) 1. (intro.) Notwithstanding pars. (c) to (h) (i), if a school district is created under s. 117.105, its revenue limit under this section for the school year beginning with the effective date of the reorganization shall be determined as follows except as provided under subs. (3) and (4): **Section 1893sL.** 121.91 (2m) (r) 1. b. of the statutes is amended to read: 121.91 (2m) (r) 1. b. Add an amount equal to the amount of revenue increase per pupil allowed under this subsection for the previous school year multiplied by the sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal to the result under subd. 1. a., except that in calculating the limit for the 2011-12 school year, multiply the result under subd. 1. a. by 0.945, in calculating the limit for the 2012-13 2013-14 school year and the 2014-15 school year, add \$50 \$75 to the result under subd. 1. a., and in calculating the limit for the 2013-14 2015-16 school year and any school year thereafter, make no adjustment to the result under subd. 1. a. **Section 1893sn.** 121.91 (2m) (s) 1. (intro.) of the statutes is amended to read: 121.91 (2m) (s) 1. (intro.) Notwithstanding pars. (e) to (h) (i), if territory is detached from a school district to create a new school district under s. 117.105, the revenue limit under this section of the school district from which territory is detached for the school year beginning with the effective date of the reorganization shall be

determined as follows except as provided in subs. (3) and (4):

**Section 1893sp.** 121.91 (2m) (s) 1. b. of the statutes is amended to read:

121.91 (2m) (s) 1. b. Add an amount equal to the amount of revenue increase per pupil allowed under this subsection for the previous school year multiplied by the sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal to the result under subd. 1. a., except that in calculating the limit for the 2011–12 school year, multiply the result under subd. 1. a. by 0.945, in calculating the limit for the 2012–13 2013–14 school year and the 2014–15 school year, add \$50 \$75 to the result under subd. 1. a., and in calculating the limit for the 2013–14 2015–16 school year and any school year thereafter, make no adjustment to the result under subd. 1. a.

Section 1893st. 121.91 (2m) (t) 1. (intro.) of the statutes is amended to read:

121.91 (2m) (t) 1. (intro.) If 2 or more school districts are consolidated under s. 117.08 or 117.09, except as follows, in the 2011–12 school year, the consolidated school district's revenue limit shall be determined as provided under par. (g), in the 2012–13 2013–14 school year and the 2014–15 school year, the consolidated school district's revenue limit shall be determined as provided under par. (h) (hm), and in the 2013–14 2015–16 school year and in each school year thereafter, the consolidated school district's revenue limit shall be determined as provided under par. (i):".